

# ABSTRACT OF THE INVENTION

After forming, on a substrate, a first insulating film with a relatively low dielectric constant and low mechanical strength, the first insulating film is patterned. After forming, on the substrate, a second insulating film with a relatively high dielectric constant and high mechanical strength, the second insulating film is planarized by polishing, so as to form a thinned portion of the second insulating film on the patterned first insulating film. An interconnect groove is formed in the thinned portion of the second insulating film and the patterned first insulating film, and then, a buried interconnect is formed in the interconnect groove.